

FORM F-65(UT-1)  
(10-14-2004)**SURVEY OF LOCAL  
GOVERNMENT FINANCES  
UTAH COUNTIES****FISCAL YEAR ENDED  
DECEMBER 31, 2004**

County

EMERY COUNTY

95 EAST MAIN

P.O. BOX 907

CASTLE DALE, UTAH 84513

**INSTRUCTIONS - Please read separate instruction sheet BEFORE completing this report.****Part I REVENUE****A. TAXES**

	Amount Omit cents
Property taxes	
General fund	5,455,826
Library	597,076
Flood control	
Municipal service areas	
Bond repayment	
Assessing and collecting	
Tort liability	
Other	
	T01
<b>TOTAL PROPERTY TAXES</b>	
General sales and use taxes	
Mass transit tax	
County option sales tax	
Local sales tax	161,792
Zoo, arts and parks (ZAP) tax	
Rural hospital tax	
<b>TOTAL GENERAL SALES AND USE TAXES</b>	T09
Special base sales taxes	
Transient room tax	137,338
Tourism - Transient room tax	
Tourism - Restaurant tax	
Tourism - Short-term leasing	
<b>TOTAL SPECIAL BASE SALES TAXES</b>	T19
Licenses and permits	T99 21,083
Fee in lieu	T01 273,565

**B. FEDERAL AID**Federal payments in lieu  
of taxes

B30

695,745

All other Federal grants

B89

443,396

**C. STATE AID**

C46

1. Road fund allotments

1,430,423

2. Public welfare  
(including  
Medicaid)

C79

3. Other State  
grants

C89

536,644

4. **TOTAL (Sum of lines  
C2 and C3 ONLY)**

536,644

**D. FROM OTHER LOCAL  
GOVERNMENTS**

D89

All purposes

**E. CHARGES AND  
MISCELLANEOUS REVENUE**

A36

Hospital charges

Other fees and charges

A89

3,188,244

Special assessments

U01

Sale of real property

U11

Interest earnings

U20

326,562

Rents and royalties

U40

400,794

Fines and forfeitures

U99

346,781

Miscellaneous other revenue

U99

759,917

**TOTAL REVENUE (Sum of items A-E above)**

\$14,775,176

**CONTINUE ON PAGE 2 WITH PART II, ITEM F**

**Part II EXPENDITURES**

Please note that payments made to other governments (state or local) should NOT be included in section F, but should be reported only at section G. INTERGOVERNMENTAL EXPENDITURES.

Enter all amounts expended during the fiscal year for the purposes listed (net of interfund transfers). Be sure to include expenditures of all funds other than the exceptions noted in the first page of the instruction sheet.

<b>F. DIRECT</b>	Salaries and wages (1)	Current expenses (2)	Construction (3)	Purchase of equipment, land, and buildings (4)
Legislative and central administration	E29 139,422	E29 89,240	F29	G29
Judicial and legal	E25 392,623	E25 353,363	F25	G25
Financial administration*	E23 568,480	E23 2,226,577	F23	G23 31,364
Planning and zoning	E29 59,578	E29 51,740	F29	G29
Police protection (sheriff)	E62 1,438,696	E62 1,247,127	F62	G62 1,234,488
Fire protection	E24	E24	F24	G24
Corrections	E05 276,448	E05 394,501	F05	G05
Health	E32 174,334	E32 2,432,645	F32	G32
Welfare (including nursing homes)	E79	E79	F79	G79
County hospital	E36	E36	F36	G36
Streets and roads	E44 182,439	E44 1,521,289	F44	G44 49,250
General public buildings	E31	E31 114,125	F31	G31
Parks and recreation	E61	E61 31,401	F61	G61
Libraries	E52	E52 634,076	F52	G52
Natural resources	E59	E59	F59	G59
Redevelopment	E50	E50	F50	G50
Economic development	E89	E89 239,532	F89	G89
Interest on debt		189 222,995		
All other expenditures – Specify <u>LANDFILL</u> <u>HISTORIC PRESERVATION</u>	E89 59,843	E89 12,975	F89	G89
Salaries and wages for force account construction	F89			
<b>TOTAL DIRECT EXPENDITURES</b>	Z00 \$3,285,863	\$9,571,586	\$	\$715,102

  

<b>G. INTER- GOVERNMENTAL EXPENDITURES</b>	Fire (1)	Transit subsidies (2)	Health (3)	Welfare (4)	Libraries (5)	All other (5)
Paid to state	L24 \$	L94	L32	L79	L52	L89
Paid to other local governments	M24	M94	M32	M79	M52	M89

\*Financial administration – Include office of the finance director; auditor; comptroller; treasurer; tax assessment and collection; central accounting and purchasing services; budgeting, etc. (including related data processing and microfilming).

**Part III DEBT****H. LONG TERM GENERAL**

	Amount (Omit cents)				
	Debt outstanding beginning this fiscal year (1)	Issued during this fiscal year (2)	Retired during this fiscal year (3)	Revenue bonds outstanding end of year (4)	General obligation bonds outstanding end of year (5)
All bonded debt	19X 7,172,000	29X —	39X 342,000	44X 6,830,000	41X
Public debt for privately owned housing, industrial or business purposes	19T	24T	34T	44T	

**I. OTHER LONG TERM GENERAL OBLIGATIONS**

Other debt (mortgages, notes, Federal/State loans, certificates of participation, etc.)  
Specify Z

	Amount (Omit cents)				
	Outstanding balance 1/1/04 (1)	Issued FY04 (2)	Retired FY04 (3)	Balance 12/31/04 (4)	Year final payment due (5)
Lease purchase agreements			G89		
Accrued leave liability (sick leave and vacation)				921,432	

**J. SHORT-TERM OUTSTANDING, AS OF DECEMBER 31, 2004**

	Amount (Omit cents)
Beginning of year	61V \$
End of year	64V \$

**K. GOVERNMENTAL FUNDS BALANCE, AS OF DECEMBER 31, 2004**

	Amount (Omit cents)
Restricted fund balance	60 \$ 2,075,397
Available for appropriation	70 \$ 11,156,461
Total governmental funds balance	80 \$ 13,231,858

**L. CASH AND INVESTMENTS AS OF DECEMBER 31, 2004**  
(Report all investments at book value.)

	DEBT SERVICE FUNDS Reserves held for redemption of long term debt	CAPITAL PROJECTS/ ENTERPRISE FUNDS Unexpended proceeds from bond sales	OTHER FUNDS All other funds except employee retirement funds
Cash and investments	W01 716,848	W31	W61 20,678,883

**M. DATA SUPPLIED BY**

Signature of official

Kay Kimball

Name of official (Please print)

KAY KIMBALL

Telephone

Area code

Number

Extension

435

896-6488

Title

CPA

Date

5/13/05

Include this form with audit report/ financial statement submitted to:

STATE AUDITOR  
UTAH STATE CAPITOL COMPLEX  
EAST OFFICE BUILDING, SUITE E310  
PO BOX 142310  
SALT LAKE CITY, UT 84114-2310

If you have any questions about the form, call or write:

KENT GODFREY  
OFFICE OF THE STATE AUDITOR  
UTAH STATE CAPITOL Complex  
EAST OFFICE BUILDING, SUITE, E310  
PO BOX 142310  
SALT LAKE CITY, UT 84114-2310  
(801) 538-1384 or 1-800-622-1243  
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